



BRUNSWICK COUNTY

SALES TAX DISTRIBUTION COMMITTEE

SEPTEMBER 18, 2013

**BRUNSWICK COUNTY
SALES TAX DISTRIBUTION COMMITTEE**

September 18, 2013

2:00 P.M.

**Brunswick County Commissioners Chambers
David R. Sandifer County Administration Building**

- I. Call to Order Commissioner Pat Sykes**
- II. Welcome & Introductions Commissioner Pat Sykes**
- III. Election of Committee Chair**
- IV. Statutory Information Steve Stone**
- V. History of Distribution Method Steve Stone**
- VI. Sales Tax Distribution Methods in Other Counties..... Ann Hardy**
- VII. Distribution Estimates – Under Ad Valorem & Per Capita Ann Hardy**
- VIII. Direction to County Staff**
- IX. Next Meeting Date**

§ 105-472. Disposition and distribution of taxes collected.

(a) County Allocation. – The Secretary shall, on a monthly basis, allocate to each taxing county for which the Secretary collects the tax the net proceeds of the tax collected in that county under this Article. For the purpose of this section, "net proceeds" means the gross proceeds of the tax collected in each county under this Article less taxes refunded, the cost to the State of collecting and administering the tax in the county as determined by the Secretary, and other deductions that may be charged to the county. If the Secretary collects local sales or use taxes in a month and the taxes cannot be identified as being attributable to a particular taxing county, the Secretary shall allocate the taxes among the taxing counties in proportion to the amount of taxes collected in each county under this Article during that month and shall include them in the monthly distribution. Amounts collected by electronic funds transfer payments are included in the distribution for the month in which the return that applies to the payment is received.

(b) Distribution Between Counties and Cities. – The Secretary shall divide the amount allocated to each taxing county among the county and its municipalities in accordance with the method determined by the county. The board of county commissioners shall, by resolution, choose one of the following methods of distribution:

- (1) Per Capita Method. – The net proceeds of the tax collected in a taxing county shall be distributed to that county and to the municipalities in the county on a per capita basis according to the total population of the taxing county, plus the total population of the municipalities in the county. In the case of a municipality located in more than one county, only that part of its population living in the taxing county is considered its "total population". In order to make the distribution, the Secretary shall determine a per capita figure by dividing the amount allocated to each taxing county by the total population of that county plus the total population of all municipalities in the county. The Secretary shall then multiply this per capita figure by the population of the taxing county and by the population of each municipality in the county; each respective product shall be the amount to be distributed to the county and to each municipality in the county. To determine the population of each county and each municipality, the Secretary shall use the most recent annual estimate of population certified by the State Budget Officer.

- (2) Ad Valorem Method. – The net proceeds of the tax collected in a taxing county shall be distributed to that county and the municipalities in the county in proportion to the total amount of ad valorem taxes levied by each on property having a tax situs in the taxing county during the fiscal year next preceding the distribution. For purposes of this section, the amount of the ad valorem taxes levied by a county or municipality includes ad valorem taxes levied by the county or municipality in behalf of a taxing district and collected by the county or municipality. In addition, the amount of taxes levied by a county includes ad valorem taxes levied by a merged school administrative unit described in G.S. 115C-513 in the part of the unit located in the county. In computing the amount of tax proceeds to be distributed to each county and municipality, the amount of any ad valorem taxes levied but not substantially collected shall be ignored. Each county and municipality receiving a distribution of the proceeds of the tax levied under this Article shall in turn immediately share the proceeds with each district in behalf of which the county or municipality levied ad valorem taxes in the proportion

that the district levy bears to the total levy of the county or municipality. Any county or municipality that fails to provide the Department of Revenue with information concerning ad valorem taxes levied by it adequate to permit a timely determination of its appropriate share of tax proceeds collected under this Article may be excluded by the Secretary from each monthly distribution with respect to which the information was not provided in a timely manner, and those tax proceeds shall then be distributed only to the remaining counties or municipalities, as appropriate. For the purpose of computing the distribution of the tax under this subsection to any county and the municipalities located in the county for any month with respect to which the property valuation of a public service company is the subject of an appeal and the Department of Revenue is restrained by law from certifying the valuation to the county and the municipalities in the county, the Department shall use the last property valuation of the public service company that has been certified.

The board of county commissioners in each taxing county shall, by resolution adopted during the month of April of each year, determine which of the two foregoing methods of distribution shall be in effect in the county during the next succeeding fiscal year. In order for the resolution to be effective, a certified copy of it must be delivered to the Secretary in Raleigh within 15 calendar days after its adoption. If the board fails to adopt a resolution choosing a method of distribution not then in effect in the county, or if a certified copy of the resolution is not timely delivered to the Secretary, the method of distribution then in effect in the county shall continue in effect for the following fiscal year. The method of distribution in effect on the first of July of each fiscal year shall apply to every distribution made during that fiscal year.

(b1) Repealed by Session Laws 2008-134, s. 14(b), effective July 28, 2008.

(c) Municipality Defined. – As used in this Article, the term "municipality" means "city" as defined in G.S. 153A-1.

(d) No municipality may receive any funds under this section if it was incorporated with an effective date of on or after January 1, 2000, and is disqualified from receiving funds under G.S. 136-41.2. No municipality may receive any funds under this section, incorporated with an effective date on or after January 1, 2000, unless a majority of the mileage of its streets are open to the public. The previous sentence becomes effective with respect to distribution of funds on or after July 1, 1999. (1971, c. 77, s. 2; 1973, c. 476, s. 193; c. 752; 1979, c. 12, s. 1; 1979, 2nd Sess., c. 1137, s. 49; 1981, c. 4, s. 2; 1985 (Reg. Sess., 1986), c. 934, s. 2; 1991, c. 325, s. 8; 1993, c. 485, s. 24; 1999-458, s. 6; 2001-427, s. 13(a); 2001-487, s. 118(b); 2002-72, s. 5; 2003-349, s. 5; 2004-203, s. 5(j); 2007-323, s. 31.16.3(d); 2008-134, s. 14(b).)

BLENDED METHOD:

| | | | | | | | |
|--------|---------------|---------|-----------|----|---------------|-----------|----------|
| ONSLOW | BLENDED 60/40 | 185,304 | 68.85067% | \$ | 75,003,275.00 | 75.30001% | 6.44934% |
|--------|---------------|---------|-----------|----|---------------|-----------|----------|

Change in July 2013
Distribution to Ad Valorem

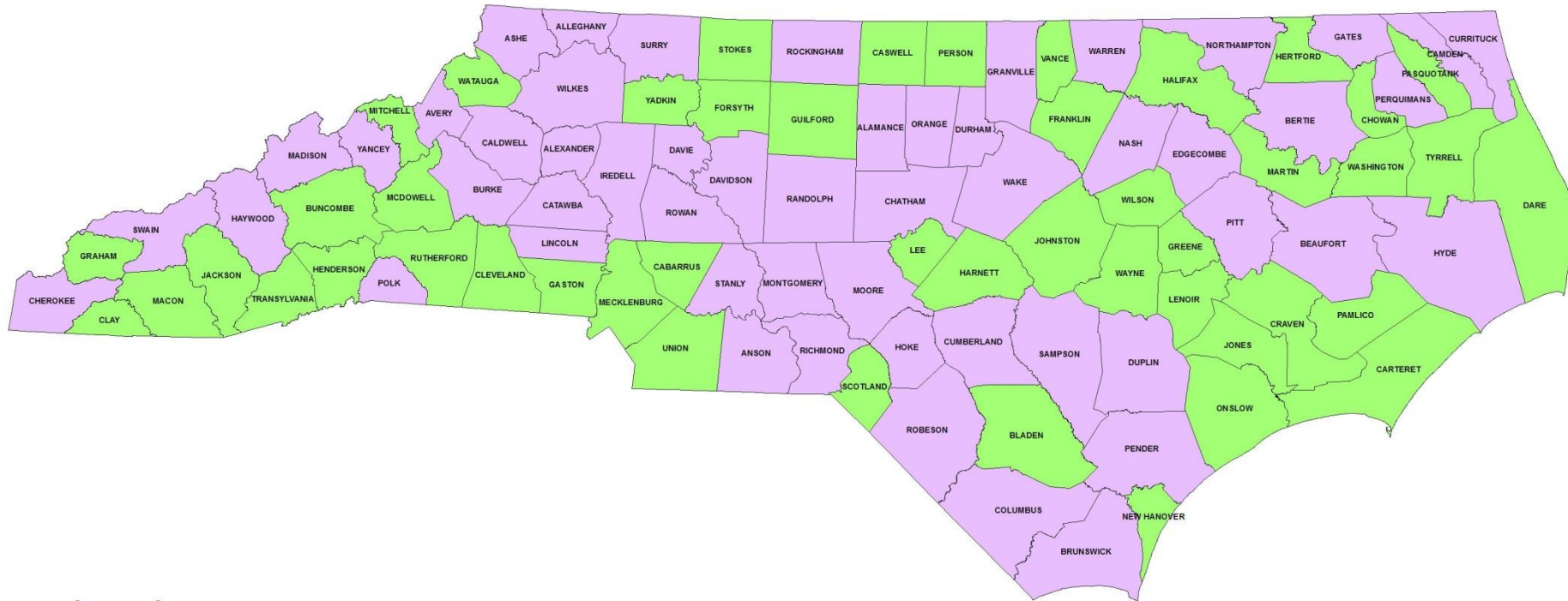
FY 13

| Distribution | 39 | 40 | 42 | 44 | City Hold Harmless | Per Capita Distribution | Population | Population % | Ad Valorem | Ad Valorem % |
|--|------------|-----------|-----------|--------|-----------------------|----------------------------|------------|--------------|----------------|--------------|
| County (required sharing with schools) | 9,497,035 | 4,966,227 | 4,841,136 | 55,821 | (2,058,768) | 17,301,451 | 110,140 | 67.94% | \$ 111,685,217 | 78.35% |
| Bald Head Island | 13,861 | 7,243 | 7,066 | 81 | 6,367 | 34,618 | 160 | 0.10% | \$ 7,798,254 | 5.47% |
| Belville | 170,657 | 89,212 | 86,992 | 1,001 | 78,432 | 426,294 | 1,975 | 1.22% | \$ 134,081 | 0.09% |
| Boiling Spring Lakes | 476,566 | 249,297 | 242,934 | 2,807 | 219,246 | 1,190,851 | 5,540 | 3.42% | \$ 872,488 | 0.61% |
| Bolivia | 12,507 | 6,533 | 6,375 | 73 | 5,741 | 31,230 | 144 | 0.09% | \$ 7,058 | 0.00% |
| Calabash | 157,094 | 82,108 | 80,077 | 921 | 72,179 | 392,379 | 1,816 | 1.12% | \$ 268,684 | 0.19% |
| Carolina Shores | 268,829 | 140,545 | 137,035 | 1,578 | 123,567 | 671,554 | 3,113 | 1.92% | \$ 410,648 | 0.29% |
| Caswell Beach | 35,139 | 18,371 | 17,912 | 206 | 16,152 | 87,780 | 407 | 0.25% | \$ 564,990 | 0.40% |
| Holden Beach | 50,443 | 26,358 | 25,713 | 295 | 23,167 | 125,975 | 582 | 0.36% | \$ 1,559,930 | 1.09% |
| Leland | 1,201,236 | 628,440 | 612,345 | 7,079 | 552,714 | 3,001,814 | 13,973 | 8.62% | \$ 2,844,048 | 2.00% |
| Navassa | 133,531 | 69,850 | 68,069 | 786 | 61,429 | 333,666 | 1,552 | 0.96% | \$ 235,640 | 0.17% |
| Northwest | 64,840 | 33,900 | 33,052 | 381 | 29,805 | 161,978 | 751 | 0.46% | \$ 104,401 | 0.07% |
| Oak Island | 595,485 | 311,176 | 303,541 | 3,486 | 273,517 | 1,487,205 | 6,874 | 4.24% | \$ 6,938,996 | 4.87% |
| Ocean Isle Beach | 48,634 | 25,432 | 24,791 | 286 | 22,362 | 121,505 | 564 | 0.35% | \$ 2,311,353 | 1.62% |
| Sandy Creek | 22,911 | 11,976 | 11,679 | 134 | 10,528 | 57,227 | 265 | 0.16% | \$ 40,734 | 0.03% |
| Shallotte | 325,719 | 170,378 | 166,038 | 1,918 | 149,836 | 813,888 | 3,785 | 2.33% | \$ 2,387,281 | 1.67% |
| Southport | 250,913 | 131,236 | 127,905 | 1,477 | 115,408 | 626,938 | 2,914 | 1.80% | \$ 1,759,730 | 1.23% |
| St James | 284,611 | 149,083 | 145,092 | 1,689 | 131,203 | 711,678 | 3,338 | 2.06% | \$ 656,202 | 0.46% |
| Sunset Beach | 315,721 | 165,095 | 160,940 | 1,855 | 145,166 | 788,777 | 3,661 | 2.26% | \$ 1,940,635 | 1.36% |
| Varnamtown | 47,749 | 24,964 | 24,340 | 280 | 21,948 | 119,281 | 553 | 0.34% | \$ 25,600 | 0.02% |
| | 13,973,481 | 7,307,423 | 7,123,030 | 82,154 | 0 | 28,486,089 | 162,107 | 100.00% | \$ 142,545,970 | 100.00% |

FY 13 Distribution EXAMPLE AND ANALYSIS With Estimate For Hold Harmless Under Varing Distribution Percentages

| | 100% Per Capita | 100% Ad Valorem | Difference at 100% | 50% Ad Valorem 50% per Capita | Difference 50/50 To 100 Per Capita | 60% Ad Valorem 40% per capita | Difference 60/40 to 100 Per Capita | 70% Ad Valorem 30% per capita | Difference 70/30 to 100 Per Capita |
|--|--------------------|--------------------|-----------------------|----------------------------------|---------------------------------------|----------------------------------|---------------------------------------|----------------------------------|---------------------------------------|
| County (required sharing with schools) | 17,295,472 | 20,260,176 | 2,964,704 | 18,777,824 | 1,482,352 | 19,074,295 | 1,778,822 | 19,370,765 | 2,075,293 |
| Bald Head Island | 34,482 | 1,564,752 | 1,530,270 | 799,617 | 765,135 | 952,644 | 918,162 | 1,105,671 | 1,071,189 |
| Belville | 425,486 | 105,226 | (320,261) | 265,356 | (160,130) | 233,330 | (192,156) | 201,304 | (224,182) |
| Boiling Spring Lakes | 1,192,758 | 393,601 | (799,157) | 793,180 | (399,579) | 713,264 | (479,494) | 633,348 | (559,410) |
| Bolivia | 31,046 | 7,152 | (23,894) | 19,099 | (11,947) | 16,709 | (14,336) | 14,320 | (16,726) |
| Calabash | 391,295 | 125,873 | (265,422) | 258,584 | (132,711) | 232,042 | (159,253) | 205,499 | (185,795) |
| Carolina Shores | 670,596 | 205,629 | (464,967) | 438,113 | (232,484) | 391,616 | (278,980) | 345,120 | (325,477) |
| Caswell Beach | 87,672 | 129,060 | 41,387 | 108,366 | 20,694 | 112,505 | 24,832 | 116,644 | 28,971 |
| Holden Beach | 125,438 | 334,899 | 209,461 | 230,168 | 104,731 | 251,114 | 125,677 | 272,060 | 146,623 |
| Leland | 3,008,107 | 1,121,063 | (1,887,044) | 2,064,585 | (943,522) | 1,875,880 | (1,132,226) | 1,687,176 | (1,320,931) |
| Navassa | 334,152 | 108,520 | (225,633) | 221,336 | (112,816) | 198,773 | (135,380) | 176,209 | (157,943) |
| Northwest | 161,773 | 50,668 | (111,104) | 106,220 | (55,552) | 95,110 | (66,663) | 84,000 | (77,773) |
| Oak Island | 1,481,444 | 1,660,192 | 178,747 | 1,570,818 | 89,374 | 1,588,693 | 107,248 | 1,606,567 | 125,123 |
| Ocean Isle Beach | 121,471 | 484,258 | 362,787 | 302,865 | 181,394 | 339,143 | 217,672 | 375,422 | 253,951 |
| Sandy Creek | 57,094 | 18,670 | (38,425) | 37,882 | (19,212) | 34,039 | (23,055) | 30,197 | (26,897) |
| Shallotte | 814,952 | 626,904 | (188,048) | 720,928 | (94,024) | 702,123 | (112,829) | 683,318 | (131,634) |
| Southport | 627,468 | 467,069 | (160,399) | 547,269 | (80,200) | 531,229 | (96,240) | 515,189 | (112,280) |
| St James | 717,769 | 262,336 | (455,433) | 490,052 | (227,716) | 444,509 | (273,260) | 398,966 | (318,803) |
| Sunset Beach | 788,490 | 532,978 | (255,512) | 660,734 | (127,756) | 635,183 | (153,307) | 609,632 | (178,858) |
| Varnamtown | 119,123 | 27,064 | (92,058) | 73,094 | (46,029) | 63,888 | (55,235) | 54,682 | (64,441) |
| TOTAL | 28,486,089 | 28,486,089 | 0 | 28,486,089 | (0) | 28,486,089 | 0 | 28,486,089 | (0) |

NC Counties Sales Tax Distribution



Legend

NC Counties

Per Capita

☐ Ad Valorem

Current Distribution methods:

| <u>County or Municipality</u> | <u>Distribution Method</u> | <u>Population</u> | <u>% Share of Distribution</u> | <u>Ad Valorem Levies</u> | <u>% Share of Distribution</u> |
|-------------------------------|----------------------------|-------------------|--------------------------------|--------------------------|--------------------------------|
| <u>AD VALOREM METHOD:</u> | | | | | |
| BLADEN | AD VALOREM | 35,148 | 81.63134% | \$ 20,600,189.00 | 86.16001% |
| BUNCOMBE | AD VALOREM | 243,855 | 69.76215% | \$ 179,463,325.00 | 75.43588% |
| CABARRUS | AD VALOREM | 181,253 | 57.82204% | \$ 133,748,619.00 | 67.16270% |
| CARTERET | AD VALOREM | 67,696 | 70.33132% | \$ 49,502,000.00 | 71.24873% |
| CASWELL | AD VALOREM | 23,654 | 91.51192% | \$ 9,869,840.00 | 96.56279% |
| CHOWAN | AD VALOREM | 14,796 | 74.71595% | \$ 10,911,109.00 | 87.82749% |
| CLAY | AD VALOREM | 10,460 | 97.11262% | \$ 8,010,112.00 | 98.80169% |
| CLEVELAND | AD VALOREM | 98,209 | 70.55092% | \$ 55,731,166.00 | 83.12702% |
| CRAVEN | AD VALOREM | 104,965 | 63.35673% | \$ 47,759,887.00 | 70.03503% |
| DARE | AD VALOREM | 34,216 | 66.30622% | \$ 56,714,289.00 | 69.95193% |
| FORSYTH | AD VALOREM | 354,878 | 54.30819% | \$ 239,088,083.00 | 65.48085% |
| FRANKLIN | AD VALOREM | 61,651 | 88.54213% | \$ 39,069,798.00 | 91.78750% |
| GASTON | AD VALOREM | 207,506 | 61.57849% | \$ 128,982,006.00 | 72.37243% |
| GRAHAM | AD VALOREM | 8,942 | 92.89425% | \$ 5,553,514.00 | 93.91593% |
| GREENE | AD VALOREM | 21,489 | 90.59061% | \$ 8,422,995.00 | 94.77942% |
| GUILFORD | AD VALOREM | 495,231 | 54.82743% | \$ 369,050,444.00 | 62.56935% |
| HALIFAX | AD VALOREM | 54,397 | 70.15076% | \$ 27,519,973.00 | 69.34559% |
| HARNETT | AD VALOREM | 118,615 | 83.30934% | \$ 60,640,330.00 | 88.07025% |
| HENDERSON | AD VALOREM | 108,448 | 76.72737% | \$ 68,800,076.00 | 84.08406% |
| HERTFORD | AD VALOREM | 24,466 | 72.64467% | \$ 12,592,309.00 | 77.23851% |
| JACKSON | AD VALOREM | 40,606 | 91.71316% | \$ 31,729,653.00 | 95.18120% |
| JOHNSTON | AD VALOREM | 172,570 | 77.49094% | \$ 114,043,721.00 | 84.55698% |
| JONES | AD VALOREM | 10,327 | 86.25961% | \$ 6,112,174.00 | 94.37814% |
| LEE | AD VALOREM | 58,304 | 66.40850% | \$ 38,605,910.00 | 75.28133% |
| LENOIR | AD VALOREM | 59,314 | 70.19824% | \$ 33,383,501.00 | 76.12198% |
| MACON | AD VALOREM | 34,459 | 87.59946% | \$ 28,666,900.00 | 87.36211% |
| MARTIN | AD VALOREM | 24,083 | 73.51344% | \$ 13,178,925.00 | 78.18995% |

| <u>County or Municipality</u> | <u>Distribution Method</u> | <u>Population</u> | <u>% Share of Distribution</u> | <u>Ad Valorem Levies</u> | <u>% Share of Distribution</u> |
|-------------------------------|----------------------------|-------------------|------------------------------------|--------------------------|------------------------------------|
| MCDOWELL | AD VALOREM | 45,462 | 83.32326% | \$ 21,509,169.00 | 89.34284% |
| MECKLENBURG | AD VALOREM | 940,697 | 51.20261% | \$ 937,117,567.00 | 67.33298% |
| MITCHELL | AD VALOREM | 15,501 | 85.42378% | \$ 8,749,952.00 | 89.76201% |
| NEW HANOVER | AD VALOREM | 206,774 | 63.53890% | \$ 166,622,358.00 | 71.62485% |
| ONslow | AD VALOREM | 184,228 | 69.40504% | \$ 78,375,936.00 | 75.20777% |
| PAMLICO | AD VALOREM | 13,214 | 70.97814% | \$ 10,476,211.00 | 92.87487% |
| PASQUOTANK | AD VALOREM | 40,438 | 68.55060% | \$ 21,144,074.00 | 75.62138% |
| PERSON | AD VALOREM | 39,700 | 82.62571% | \$ 28,539,179.00 | 87.74969% |
| RUTHERFORD | AD VALOREM | 68,392 | 78.13729% | \$ 35,271,971.00 | 83.30815% |
| SCOTLAND | AD VALOREM | 36,029 | 67.16815% | \$ 21,161,471.00 | 83.57823% |
| STOKES | AD VALOREM | 47,551 | 85.70218% | \$ 25,541,377.00 | 90.94494% |
| TRANSYLVANIA | AD VALOREM | 33,275 | 80.15948% | \$ 25,975,268.00 | 85.65186% |
| TYRRELL | AD VALOREM | 4,342 | 83.54820% | \$ 3,376,939.00 | 92.59041% |
| UNION | AD VALOREM | 205,717 | 59.82963% | \$ 160,004,966.00 | 80.98792% |
| VANCE | AD VALOREM | 45,558 | 74.02388% | \$ 22,664,647.00 | 80.68230% |
| WASHINGTON | AD VALOREM | 13,060 | 73.51534% | \$ 6,515,573.00 | 84.19145% |
| WATAUGA | AD VALOREM | 52,111 | 72.85094% | \$ 30,912,743.00 | 71.76532% |
| WAYNE | AD VALOREM | 123,710 | 74.02022% | \$ 57,871,214.00 | 76.19695% |
| WILSON | AD VALOREM | 81,380 | 59.88094% | \$ 49,848,573.00 | 69.42366% |
| YADKIN | AD VALOREM | 38,442 | 84.42854% | \$ 21,666,614.00 | 90.44968% |
| Total Ad Valorem | | 47 | | | |

| <u>County or Municipality</u> | <u>Distribution Method</u> | <u>Population</u> | <u>% Share of Distribution</u> | <u>Ad Valorem Levies</u> | <u>% Share of Distribution</u> |
|-------------------------------|----------------------------|-------------------|------------------------------------|--------------------------|------------------------------------|
| <u>PER CAPITA METHOD:</u> | | | | | |
| ALAMANCE | PER CAPITA | 152,531 | 61.71197% | \$ 68,626,070.00 | 63.37328% |
| ALEXANDER | PER CAPITA | 37,528 | 94.64578% | \$ 16,636,316.00 | 96.27927% |
| ALLEGHANY | PER CAPITA | 11,069 | 86.30799% | \$ 8,451,849.00 | 94.99831% |
| ANSON | PER CAPITA | 25,822 | 70.10942% | \$ 13,937,736.00 | 87.59971% |
| ASHE | PER CAPITA | 27,423 | 89.94097% | \$ 17,821,545.00 | 90.70820% |
| AVERY | PER CAPITA | 17,834 | 86.78346% | \$ 18,511,793.00 | 84.92717% |
| BEAUFORT | PER CAPITA | 47,854 | 77.81517% | \$ 32,866,614.00 | 85.89266% |
| BERTIE | PER CAPITA | 20,890 | 77.17029% | \$ 9,516,422.00 | 93.30287% |
| BRUNSWICK | PER CAPITA | 110,140 | 67.94278% | \$ 111,685,217.00 | 78.35033% |
| BURKE | PER CAPITA | 90,722 | 74.36473% | \$ 37,768,340.00 | 77.20499% |
| CALDWELL | PER CAPITA | 83,117 | 67.79415% | \$ 39,026,499.00 | 74.91521% |
| CAMDEN | PER CAPITA | 9,921 | 99.54846% | \$ 7,107,959.00 | 99.21420% |
| CATAWBA | PER CAPITA | 154,992 | 68.57569% | \$ 89,639,667.00 | 68.54950% |
| CHATHAM | PER CAPITA | 64,553 | 82.47160% | \$ 63,090,855.00 | 92.76739% |
| CHEROKEE | PER CAPITA | 27,300 | 88.98885% | \$ 17,338,136.00 | 92.07604% |
| COLUMBUS | PER CAPITA | 57,657 | 78.08157% | \$ 30,689,012.00 | 86.24537% |
| CUMBERLAND | PER CAPITA | 327,643 | 57.59166% | \$ 174,947,385.00 | 71.26232% |
| CURRITUCK | PER CAPITA | 23,643 | 100.00000% | \$ 27,896,122.00 | 100.00000% |
| DAVIDSON | PER CAPITA | 163,364 | 73.09679% | \$ 81,453,399.00 | 77.66191% |
| DAVIE | PER CAPITA | 41,560 | 82.90610% | \$ 27,232,802.00 | 89.77771% |
| DUPLIN | PER CAPITA | 59,476 | 80.54276% | \$ 28,521,095.00 | 87.89288% |
| DURHAM | PER CAPITA | 272,314 | 53.60174% | \$ 233,435,471.00 | 63.00841% |
| EDGECOMBE | PER CAPITA | 56,089 | 62.45853% | \$ 27,593,141.00 | 76.85560% |
| GATES | PER CAPITA | 11,944 | 97.43841% | \$ 6,021,830.00 | 99.09571% |
| GRANVILLE | PER CAPITA | 60,863 | 74.10930% | \$ 32,365,019.00 | 80.99359% |
| HAYWOOD | PER CAPITA | 59,684 | 78.26794% | \$ 43,041,227.00 | 82.29013% |
| HOKE | PER CAPITA | 49,065 | 91.14129% | \$ 22,662,135.00 | 92.52459% |

| <u>County or Municipality</u> | <u>Distribution Method</u> | <u>Population</u> | <u>% Share of Distribution</u> | <u>Ad Valorem Levies</u> | <u>% Share of Distribution</u> |
|-------------------------------|----------------------------|-------------------|------------------------------------|--------------------------|------------------------------------|
| HYDE | PER CAPITA | 5,815 | 100.00000% | \$ 7,201,542.00 | 100.00000% |
| IREDELL | PER CAPITA | 161,522 | 72.42750% | \$ 107,152,826.00 | 70.78396% |
| LINCOLN | PER CAPITA | 79,026 | 88.25284% | \$ 57,102,695.00 | 92.31190% |
| MADISON | PER CAPITA | 21,193 | 86.10841% | \$ 11,920,018.00 | 92.07257% |
| MONTGOMERY | PER CAPITA | 27,864 | 77.69351% | \$ 17,251,708.00 | 86.89276% |
| MOORE | PER CAPITA | 89,395 | 66.86189% | \$ 61,987,711.00 | 71.50879% |
| NASH | PER CAPITA | 96,122 | 63.82476% | \$ 49,811,561.00 | 69.02618% |
| NORTHAMPTON | PER CAPITA | 21,844 | 77.63995% | \$ 18,448,986.00 | 92.21787% |
| ORANGE | PER CAPITA | 135,776 | 62.00581% | \$ 160,929,369.00 | 75.51331% |
| PENDER | PER CAPITA | 53,437 | 88.70536% | \$ 39,538,422.00 | 86.19061% |
| PERQUIMANS | PER CAPITA | 13,537 | 83.13579% | \$ 7,230,103.00 | 90.73220% |
| PITT | PER CAPITA | 170,263 | 60.86103% | \$ 82,511,217.00 | 69.10313% |
| POLK | PER CAPITA | 20,453 | 86.00925% | \$ 15,756,764.00 | 88.58751% |
| RANDOLPH | PER CAPITA | 142,901 | 72.62336% | \$ 72,922,515.00 | 78.10540% |
| RICHMOND | PER CAPITA | 46,459 | 71.30207% | \$ 24,599,473.00 | 81.95757% |
| ROBESON | PER CAPITA | 134,651 | 78.14007% | \$ 49,644,092.00 | 77.88632% |
| ROCKINGHAM | PER CAPITA | 93,558 | 70.72671% | \$ 50,934,741.00 | 75.63404% |
| ROWAN | PER CAPITA | 138,309 | 69.08196% | \$ 76,690,284.00 | 74.06324% |
| SAMPSON | PER CAPITA | 63,746 | 84.01783% | \$ 36,112,192.00 | 90.14756% |
| STANLY | PER CAPITA | 60,936 | 67.60977% | \$ 30,984,903.00 | 76.58933% |
| SURRY | PER CAPITA | 73,575 | 80.87298% | \$ 34,522,834.00 | 76.78916% |
| SWAIN | PER CAPITA | 14,263 | 90.74310% | \$ 4,782,988.00 | 91.13601% |
| WAKE | PER CAPITA | 925,938 | 55.77845% | \$ 674,854,291.00 | 64.73371% |
| WARREN | PER CAPITA | 20,883 | 90.92215% | \$ 17,864,354.00 | 96.14737% |
| WILKES | PER CAPITA | 69,592 | 89.46137% | \$ 39,554,125.00 | 88.66640% |
| YANCEY | PER CAPITA | 18,069 | 91.33138% | \$ 13,425,485.00 | 99.65299% |
| Total Per Capita | | 53 | | | |

Brunswick County
 Annual Sales & Use Tax Distributions %
 County and Municipalities
 Population Data (NCDOR Website)

| | FY 2013 | | FY 2012 | | FY 2011 | | FY 2010 | | FY 2009 | | FY 2008 | | FY 2007 | | FY 2006 | | FY 2005 | | FY 2004 | | FY 2003 | |
|----------------------|------------|--------|------------|--------|------------|--------|------------|--------|------------|--------|------------|--------|------------|--------|------------|--------|------------|--------|------------|--------|------------|--------|
| | Population | 2013 % | Population | 2012 % | Population | 2011 % | Population | 2010 % | Population | 2009 % | Population | 2008 % | Population | 2007 % | Population | 2006 % | Population | 2005 % | Population | 2004 % | Population | 2003 % |
| Brunswick County | 110,140 | 67.94% | 108,176 | 68.00% | 107,127 | 67.90% | 102,857 | 67.86% | 99,440 | 68.82% | 94,964 | 68.96% | 89,463 | 71.33% | 85,034 | 71.74% | 81,810 | 71.85% | 79,054 | 72.30% | 76,904 | 72.68% |
| Bald Head Island | 160 | 0.10% | 159 | 0.10% | 264 | 0.17% | 258 | 0.17% | 251 | 0.17% | 241 | 0.18% | 229 | 0.18% | 217 | 0.18% | 205 | 0.18% | 189 | 0.17% | 184 | 0.17% |
| Belville | 1,975 | 1.22% | 1,950 | 1.23% | 1,488 | 0.94% | 1,432 | 0.94% | 1,369 | 0.95% | 1,440 | 1.05% | 1,369 | 1.09% | 427 | 0.36% | 407 | 0.36% | 313 | 0.29% | 303 | 0.29% |
| Boiling Spring Lakes | 5,540 | 3.42% | 5,409 | 3.40% | 4,372 | 2.77% | 4,235 | 2.79% | 4,115 | 2.85% | 3,983 | 2.89% | 3,767 | 3.00% | 3,580 | 3.02% | 3,427 | 3.01% | 3,307 | 3.02% | 3,131 | 2.96% |
| Bolivia | 144 | 0.09% | 144 | 0.09% | 177 | 0.11% | 174 | 0.11% | 171 | 0.12% | 167 | 0.12% | 159 | 0.13% | 154 | 0.13% | 151 | 0.13% | 151 | 0.14% | 150 | 0.14% |
| Calabash | 1,816 | 1.12% | 1,798 | 1.13% | 1,831 | 1.16% | 1,794 | 1.18% | 1,435 | 0.99% | 1,420 | 1.03% | 1,380 | 1.10% | 1,346 | 1.14% | 1,334 | 1.17% | 1,330 | 1.22% | 1,315 | 1.24% |
| Carolina Shores | 3,113 | 1.92% | 3,069 | 1.93% | 3,127 | 1.98% | 3,012 | 1.99% | 2,873 | 1.99% | 2,671 | 1.94% | 2,536 | 2.02% | 2,439 | 2.06% | 2,120 | 1.86% | 2,084 | 1.91% | 1,552 | 1.47% |
| Caswell Beach | 407 | 0.25% | 401 | 0.25% | 511 | 0.32% | 497 | 0.33% | 488 | 0.34% | 478 | 0.35% | 461 | 0.37% | 443 | 0.37% | 425 | 0.37% | 406 | 0.37% | 392 | 0.37% |
| Holden Beach | 582 | 0.36% | 579 | 0.36% | 964 | 0.61% | 943 | 0.62% | 931 | 0.64% | 915 | 0.66% | 889 | 0.71% | 861 | 0.73% | 836 | 0.73% | 841 | 0.77% | 819 | 0.77% |
| Leland | 13,973 | 8.62% | 13,621 | 8.56% | 13,408 | 8.50% | 12,623 | 8.33% | 10,306 | 7.13% | 9,642 | 7.00% | 5,189 | 4.14% | 4,786 | 4.04% | 4,703 | 4.13% | 4,216 | 3.86% | 4,170 | 3.94% |
| Navassa | 1,552 | 0.96% | 1,516 | 0.95% | 1,973 | 1.25% | 1,918 | 1.27% | 1,871 | 1.29% | 1,826 | 1.33% | 1,660 | 1.32% | 1,600 | 1.35% | 1,570 | 1.38% | 1,528 | 1.40% | 1,463 | 1.38% |
| Northwest | 751 | 0.46% | 740 | 0.47% | 882 | 0.56% | 858 | 0.57% | 837 | 0.58% | 812 | 0.59% | 776 | 0.62% | 746 | 0.63% | 727 | 0.64% | 714 | 0.65% | 695 | 0.66% |
| Oak Island | 6,874 | 4.24% | 6,830 | 4.29% | 8,594 | 5.45% | 8,386 | 5.53% | 8,261 | 5.72% | 8,093 | 5.88% | 7,711 | 6.15% | 7,369 | 6.22% | 7,120 | 6.25% | 7,033 | 6.43% | 6,898 | 6.52% |
| Ocean Isle Beach | 564 | 0.35% | 554 | 0.35% | 520 | 0.33% | 512 | 0.34% | 508 | 0.35% | 501 | 0.36% | 481 | 0.38% | 462 | 0.39% | 448 | 0.39% | 449 | 0.41% | 441 | 0.42% |
| Sandy Creek | 265 | 0.00% | 262 | 0.16% | 304 | 0.19% | 296 | 0.20% | 291 | 0.20% | 285 | 0.21% | 275 | 0.22% | 267 | 0.23% | 262 | 0.23% | 259 | 0.24% | 253 | 0.24% |
| Shallotte | 3,785 | 2.33% | 3,699 | 2.33% | 1,998 | 1.27% | 1,962 | 1.29% | 1,908 | 1.32% | 1,843 | 1.34% | 1,768 | 1.41% | 1,704 | 1.44% | 1,666 | 1.46% | 1,626 | 1.49% | 1,504 | 1.42% |
| Southport | 2,914 | 1.80% | 2,852 | 1.79% | 3,143 | 1.99% | 2,964 | 1.96% | 2,934 | 2.03% | 2,860 | 2.08% | 2,677 | 2.13% | 2,595 | 2.19% | 2,558 | 2.25% | 2,534 | 2.32% | 2,462 | 2.33% |
| St James | 3,338 | 2.06% | 3,187 | 2.00% | 3,051 | 1.93% | 2,853 | 1.88% | 2,633 | 1.82% | 1,941 | 1.41% | 1,873 | 1.49% | 1,833 | 1.55% | 1,610 | 1.41% | 857 | 0.78% | 828 | 0.78% |
| Sunset Beach | 3,661 | 2.26% | 3,597 | 2.26% | 3,434 | 2.18% | 3,396 | 2.24% | 3,294 | 2.28% | 3,054 | 2.22% | 2,211 | 1.76% | 2,143 | 1.81% | 1,967 | 1.73% | 1,946 | 1.78% | 1,849 | 1.75% |
| Varnamtown | 553 | 0.34% | 545 | 0.34% | 611 | 0.39% | 596 | 0.39% | 583 | 0.40% | 568 | 0.41% | 546 | 0.44% | 527 | 0.44% | 513 | 0.45% | 506 | 0.46% | 500 | 0.47% |
| Total | 162,107 | | 159,088 | | 157,779 | | 151,566 | | 144,499 | | 137,704 | | 125,420 | | 118,533 | | 113,859 | | 109,343 | | 105,813 | |

| | Percent Change 2003-2013 | Population Change 2003-2013 |
|-----------------------------|--------------------------------|-----------------------------------|
| Brunswick County | -4.74% | 33,236 increase |
| Bald Head Island | -0.08% | (24) |
| Belville | 0.93% Increase | 1,672 increase |
| Boiling Spring Lakes | 0.46% Increase | 2,409 increase |
| Bolivia | -0.05% | (6) |
| Calabash | -0.12% | 501 increase |
| Carolina Shores | 0.45% Increase | 1,561 increase |
| Caswell Beach | -0.12% | 15 increase |
| Holden Beach | -0.41% | (237) |
| Leland | 4.68% Increase | 9,803 increase |
| Navassa | -0.43% | 89 increase |
| Northwest | -0.19% | 56 increase |
| Oak Island | -2.28% | (24) |
| Ocean Isle Beach | -0.07% | 123 increase |
| Sandy Creek | -0.24% | 12 increase |
| Shallotte | 0.91% Increase | 2,281 increase |
| Southport | -0.53% | 452 increase |
| St James | 1.28% Increase | 2,510 increase |
| Sunset Beach | 0.51% Increase | 1,812 increase |

| | Motor Vehicle Levy | Real and Personal Property Levy | Total Levy | % of Total Levy |
|-------------------|-----------------------|------------------------------------|-------------|--------------------|
| BELVILLE | 75,695 | 776,145 | 851,841 | 0.8% |
| BOILING SPR LAKES | 176,448 | 2,091,128 | 2,267,576 | 2.1% |
| BOLIVIA | 4,921 | 57,891 | 62,811 | 0.1% |
| CALABASH | 53,144 | 1,301,833 | 1,354,977 | 1.2% |
| CAROLINA SHORES | 135,755 | 1,653,818 | 1,789,573 | 1.6% |
| CASWELL BEACH | 21,438 | 1,381,252 | 1,402,690 | 1.3% |
| HOLDEN BEACH | 42,650 | 5,372,237 | 5,414,888 | 5.0% |
| LELAND | 586,648 | 7,741,075 | 8,327,723 | 7.6% |
| NAVASSA | 29,562 | 444,625 | 474,187 | 0.4% |
| NORTHWEST | 17,673 | 195,991 | 213,664 | 0.2% |
| OAK ISLAND | 264,509 | 10,859,839 | 11,124,348 | 10.2% |
| OCEAN ISLE BEACH | 49,319 | 7,790,483 | 7,839,802 | 7.2% |
| ST JAMES | 248,988 | 5,541,673 | 5,790,661 | 5.3% |
| SANDY CREEK | 6,736 | 53,279 | 60,015 | 0.1% |
| SHALLOTTE | 89,538 | 2,943,453 | 3,032,991 | 2.8% |
| SOUTHPORT | 117,414 | 3,053,258 | 3,170,671 | 2.9% |
| SUNSET BEACH | 192,233 | 7,948,821 | 8,141,054 | 7.5% |
| VARNAMTOWN | 20,891 | 203,289 | 224,181 | 0.2% |
| VILLAGE OF BHI | 584 | 5,495,059 | 5,495,642 | 5.0% |
| unincorp area | 2,157,238 | 39,796,931 | 41,954,169 | 38.5% |
| | | | | |
| Total | 4,291,383 | 104,702,080 | 108,993,463 | 100.0% |
| | | | | |

BRUNSWICK COUNTY



Questions